

DEPARTMENT OF STATE REVENUE

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LETTER OF FINDINGS NUMBER: 98-0136 MVE

Motor Vehicle Excise Tax

For Tax Period: 10/31/93 Through 10/31/96

NOTICE: Under IC 4-22-7-7, this document is required to be published in the Indiana Register and is effective on its date of publication. It shall remain in effect until the date it is superseded or deleted by the publication of a new document in the Indiana Register. The publication of this document will provide the general public with information about the Department's official position concerning a specific issue.

ISSUE

I. Motor Vehicle Excise Tax – Imposition

Authority: IC 9-18-2-1

Taxpayer protests the imposition of the motor vehicle excise tax on his 1988 Pontiac and 1993 Mercury.

STATEMENT OF FACTS

Taxpayer was assessed motor vehicle excise taxes because his 1988 Pontiac and 1993 Mercury were not registered in Indiana. The taxpayer filed as a full-year resident, Indiana individual income tax returns for tax years 1992 through 1995. Taxpayer protested these assessments. Additional facts will be provided below, as necessary.

I. Motor Vehicle Excise Tax – Imposition

DISCUSSION

Pursuant to Indiana Code section 9-18-2-1, within sixty days of becoming an Indiana resident a person must register all motor vehicles owned by that person which will be operated in Indiana.

Taxpayer protests the imposition of the motor vehicle excise tax and argues he was not a resident of Indiana. Taxpayer claims he was a resident of either Illinois or Ohio throughout the assessment period. Taxpayer claims he mistakenly filed joint income tax returns in Indiana with his wife, who is a resident of Indiana but from whom he was separated. Taxpayer states he was not earning income throughout the assessment period, and income claimed on the tax returns was earned by his wife. Taxpayer states he was present in Indiana regularly to visit his children and often left a vehicle with the children for their use. Taxpayer also claims the 1988 Pontiac was sold in 1993 or 1994.

Taxpayer was asked to submit proof of Ohio and Illinois residency and proof as to whether the 1988 Pontiac and 1993 Mercury were sold or registered and maintained in another state. Taxpayer submitted a statement from his daughter which places the Pontiac in Indiana several days a week for several months during 1993. Taxpayer also submitted proof of insurance in Ohio beginning January, 1997 and proof of vehicle registration in Ohio for the Mercury.

Taxpayer has failed to prove he was not a resident of Indiana throughout the assessment period. Alternatively, taxpayer has failed to provide the Department with evidence the 1988 Pontiac was either sold or properly registered in another state. As well, taxpayer has failed to prove the 1993 Mercury was not operated in Indiana.

FINDING

Taxpayer's protest is denied.